

mission, just to execute it. And this they do, knowing they could lose life or limb. Men and women who wear the uniform are the very best America has to offer. It pains me to think that their fates actually rest in the hands of the likes of David Addington.

Our troops deserve better. They deserve civilian leaders as principled and patriotic as they are. What they deserve most of all is a change in policy, one that ends this war and returns them home to their families as soon as possible.

The SPEAKER pro tempore (Mr. BOUSTANY). Under a previous order of the House, the gentleman from North Carolina (Mr. MCHENRY) is recognized for 5 minutes.

(Mr. MCHENRY addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

ORDER OF BUSINESS

Mr. JONES of North Carolina. Mr. Speaker, I ask unanimous consent to take my Special Order at this time.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from North Carolina?

There was no objection.

H.R. 3478: AMEND THE INTERNAL REVENUE CODE TO PERMIT MILITARY DEATH GRATUITY TO BE CONTRIBUTED TO CERTAIN TAX-FAVORED ACCOUNTS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from North Carolina (Mr. JONES) is recognized for 5 minutes.

Mr. JONES of North Carolina. Mr. Speaker, our men and women in uniform serve this Nation with great honor and distinction. Many give their lives for this country. It is for this reason I have introduced H.R. 3478, a bill to permit military families who receive the death gratuity to invest the full amount into certain tax-favored accounts.

Mr. Speaker, as the Members may know, a death gratuity is a \$100,000 payment paid to survivors of servicemembers whose death resulted from combat-related circumstances. Current tax law limits the amount that recipients of the death gratuity can place in tax-preferred accounts such as Roth, IRA, Health Savings Accounts, Archer Medical Savings or Coverdell Education Savings Accounts. This legislation would change that to allow recipients to contribute up to the full amount of the gratuity payment to any one of those accounts.

Mr. Speaker, as the families of our fallen heroes try to put their lives back together, they need all the help they can get. They should not have to worry about saving the death gratuity to pay for health care, college, or other expenses and then have the government come in and tax the interest on that

savings. This bill would help to ensure that that does not happen.

The need for this legislation, Mr. Speaker, was brought to my attention by Captain Michael Ceres, a constituent stationed at Marine Corps Air Station New River. Captain Ceres, who just returned from Operation Iraqi Freedom, contacted my office and suggested that Congress institute this change to ease the burden on grieving military families.

Mr. Speaker, I am able to report that the Joint Committee on Taxation has scored this legislation at no cost, meaning that the actual cost of this proposal is less than \$500,000 over 9 years.

We owe it to our fallen military heroes to expand the options of families who receive the death gratuity, families who have paid the ultimate cost with the loss of their loved one.

H.R. 3478 has also received the endorsement of The Military Coalition, a consortium of prominent national military and veterans organizations that represent more than 5.5 million members plus their families.

Mr. Speaker, 36 organizations support H.R. 3478. Let me just name a few: the Air Force Association, AMVETS, Association of the United States Army, Marine Corps Reserve Association, National Guard Association of the United States, Naval Reserve Association, United Armed Forces Association, Veterans of Foreign Wars, and many others.

And, Mr. Speaker, let me also say that we have bipartisan support for this legislation already, and I will insert into the RECORD those groups that do support this legislation.

THE MILITARY COALITION,
Alexandria, VA, October 26, 2005.

Hon. WALTER JONES, Jr.,
House of Representatives,
Washington, DC.

DEAR REPRESENTATIVE JONES: The Military Coalition (TMC), a consortium of nationally prominent military and veterans organizations, representing more than 5.5 million members plus their families and survivors, is writing to express our strongest support for H.R. 3478. This bill would allow military survivors additional savings options for the increased death gratuity amounts first authorized in the FY2005 Emergency Supplemental Appropriations Act and expected to be permanently authorized in the FY2006 National Defense Authorization Act.

The new \$100,000 death gratuity provides greatly improved compensation for the military survivors and their families. H.R. 3478's provision to allow survivors to invest death gratuity lump sums in Roth IRAs and certain other savings accounts is a logical extension of efforts to increase protections and benefits for military widows and their families.

The Military Coalition thanks you for introducing this legislation and for your leadership on issues affecting all servicemembers and their families. We pledge our strong support in seeking enactment of this important legislation.

Sincerely,

The Military Coalition:
Air Force Association.
Air Force Sergeants Association.
Air Force Women Officers Associated.

American Logistics Association.
AMVETS.

Army Aviation Association of America.
Association of Military Surgeons of the United States.

Association of the United States Army.
Chief Warrant Officer and Warrant Officer Association of the United States Coast Guard.

Commissioned Officers Association of the United States Public Health Service Inc.
Enlisted Association of the National Guard of the United States.

Fleet Reserve Association.
Gold Star Wives of America.
Jewish War Veterans of the United States of America.

Marine Corps League.
Marine Corps Reserve Association.
Military Chaplains Association of the United States of America.

Military Officers Association of America.
Military Order of the Purple Heart.
National Association for Uniformed Services.

National Guard Association of the United States.

National Military Family Association.
National Order of Battlefield Commissions.
Naval Enlisted Reserve Association.

Naval Reserve Association.
Navy League of the United States.
Non Commissioned Officers Association.

Reserve Enlisted Association.
Reserve Officers Association.
The Retired Enlisted Association.
Society of Medical Consultants to the Armed Forces.

United Armed Forces Association.
United States Army Warrant Officers Association.

USCG Chief Petty Officers Association.
Veterans of Foreign Wars.
Veterans' Widows International Network.

Mr. JONES of North Carolina. Mr. Speaker, in this letter from the Coalition, they wrote: "The new \$100,000 death gratuity provides greatly improved compensation for the military survivors and their families. H.R. 3478's provision to allow survivors to invest death gratuity lump sums in Roth IRAs and certain other savings accounts is a logical extension of efforts to increase protection and benefits for military widows and their families."

"We pledge our strong support in seeking enactment of this important legislation."

Mr. Speaker, today, I call upon my colleagues to support H.R. 3478 to expand the options of our military families whose loved ones have given their lives in the name of freedom and in the defense of our Nation.

Mr. Speaker, I close by asking God to please bless our men and women in uniform, I ask God to please bless the families of our men and women in uniform who have lost ones, and I ask God to please bless America.

TRICKLE-DOWN ECONOMICS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Oregon (Mr. DEFazio) is recognized for 5 minutes.

Mr. DEFazio. Mr. Speaker, the Republicans have attempted to remake themselves as fiscal conservatives despite the fact that, with George Bush